

and independent. On the other hand it was contended that the interest had always been and still is the dominant interest in the country; that much of the capital employed in other interests, had been acquired from the whalers; that owners and agents who now thought they had a chance to pay the 5 per cent. and take their goods out of hand, or to keep them there, paying storage, and who, if any, preferred the former plan, would then, under 10 per cent., be obliged to board the whole of such goods until reshipped on board the whaling fleet, by which operation the Government would receive only 1 per cent. instead of 10; or that the owners could not regularize their position without the whalers and dispose of their cargoes "in transitu," paying only 1 per cent. to the Government, but no storage in the Custom House.

There was another party, whether as a compromise or a concession of whaling doctrines, proposed to let Hawaiian whalers' cargoes come in duty free as a legislative encouragement of national enterprise and an increase of Hawaiian shipping; but they were met by the information that the 7th section of the English Treaty of 1852 forbids any such enactment; which by the parties to the French and German whalers. The House went up and down the whole subject more than once, until they had exhausted the free list somewhat enlarged. Which was the only advantage however of the previous fight thrown upon it by the decisions of the Lower House. Considering the question purely as one of revenue, there would be only two points to be gained to, but that should be with state-man's eye foresight, as well as business-like insight, into their merits. The principal one is how far and on what articles an increase of duties would be a check or diminish consumption to a degree equivalent to such increased duties; and in order to ascertain this the Committee of the House of Representatives should have called for detailed data from the Custom House, and invited the view and opinion of the various commercial interests in the country, so as to have been able to discuss and decide not only what would be the effect of such duties on the consumption of individuals, but rather what they should do, in the face of practical results and to obtain that increase of revenue which is the professional object of the tariff. The second consideration would be the effect of collection. On this point the House seems to have taken proper course by changing the tariff from discriminating to ad valorem. And now, as the bill goes to the Upper House, we feel renewed confidence in the action of that Honorable body, we would however remind it of the fact that symbolic language was said to have come out of his mouth to favor his eyes.

**HONOLULU, MARCH 12.**  
Arrived—Steamer and 14; 8:10 P.M.  
OFFICE—Old Kona held at high; stock on hand not large, but sufficient for home consumption. About 40,000 lbs go forward by the Adelaide to San Francisco at about 14c.

**KAHAIKAI**—Whalers' bills not very plenty and sold at par. Small drafts on California sold at 1 1/2 per cent. By the arrival of the sea serpent we learn that the Whalers' bills sent to the bank to San Francisco had not realized over 1/2 of 1 per cent. to \$500,000 treasury drafts having been thrown on the market and depressed inquiry. We notice lately a change in the drawing of Whalers' bills from this place on longer sight than before, many bills having lately been drawn at 30 and 30 in lieu of 10 days' sight—a usage which had obtained here for many years. This change can not fail to be satisfactory to New Bedford and other whaling owners, who have often been called upon to meet bills on shorter sight than is usual in ordinary mercantile transactions.

**FRIGATES**—There were at Honolulu and Lahaina four clipper ships, with upward of 30,000 barrels capacity, put up to land and bone for the United States. The Gladiator, Syren and Monitor Times at Honolulu, and the Chapin at Lahaina. It is as yet difficult to calculate the amount of oil which will arrive this spring for shipment, but the amount can not be large. It is, however, that the Gladiator wants only a few hundred barrels to fill, and will probably be dispatched by the 20th of this month. The Modern Times has discharged her oil into the Gladiator, and is going westward, either to Manila or California—uncertain. The Syren has about 1,000 barrels on board. The Chapin, we understand, after taking what oil may offer in Lahaina, is coming to Honolulu to complete her cargo. Freight on oil to S. F. call, to New Bedford, and 1 1/2 per cent. to S. F. call, to San Francisco \$10 per ton.

**FRIGATES**—According to 11c; Tallies to; Cost \$25 to \$35c, according to size.  
**LOANER**—Stock on hand of N. W. is still heavy. Sales at Lahaina yard at 4c. The S. F. Foster expected with a cargo from Puget's Sound about the 20th inst.

**MOLASSES AND STARCH**—Molasses nominal at 10c. per gallon, without container. Syrup, none in the market, and very little manufactured.  
**PINE**—No sales made here. Nearly all goods sent to San Francisco on account of the packers. About — 2s go forward by the Adelaide.

**SALT**—Is quoted here at about \$1 1/2 per bushel, mostly all shipped, however, on owners' accounts.  
**SHOGUN**—About 55,000 lbs go forward by the Adelaide, sold last at 7 1/2 per bushel. The stock in hand is very light, but there are on the plantations about 100 tons ready to come into the market whenever the weather permits of its being forwarded.

**WHALES OIL AND BONE**—No transactions in oil. Of Polar whale bone, extra length, ex Black Warrior, 2,500 lbs. was sold this week for the cash for shipment per Gladiator for New Bedford.

**DIED.**  
Feb. 16—WALLIE, a native of Oahu, jumped overboard from a boat belonging to the bark Paulina, and was lost.

**PASSENGERS.**  
THE BRIG SCOTSMAN, for Victoria, V. L. Mar. 4.—A. O. Gordon.  
THE CLIPPER MISS SA. SAMPSON, from San Francisco, Mar. 1.—J. Chapman, F. D. Fairbank, Chas. Keaton, Geo. Leonard, D. McNighy, Shelly, Capt. Jas. Smith, D. M. Weston, wife and child.

**ARRIVED.**  
Mar. 5—Haw. sch Keoni A. Harry, from Kona, Hawaii.  
6—Haw. sch Mokuiki, Hall, from Kahului.  
7—Am. wh. bk. Archibald, Fish, N. L. 488 tons, 18 mos out, in Kawaihewa, 575 wh on board, 20 wh 300 in season, 12 wh 300 in season.

8—Haw. sch Saratoga, Slocum, N. B. 542 tons, 25 mos out, 36 mos in, N. Zealand, 100 wh on board, 25 wh 150 wh 120 in season.  
9—Am. wh. bk. J. A. Ryan, N. B. 292 tons, 16 mos out, in Kawaihewa, 340 wh on board, 40 wh 300 in season, off and on.  
10—Am. wh. bk. Congress 2d, Stranberg, N. B. 276 tons, 7 mos out, clean, off and on.  
11—Haw. sch Excel, Antonio, from Kona, Hawaii.  
12—Haw. sch Kalamia, N. B. 340 tons, 18 mos out, in Kawaihewa, 340 wh on board, 40 wh 300 in season, off and on.

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## By Authority.

DEPARTMENT OF FINANCE, }  
Honolulu, Feb. 18, 1859.

In order to secure a prompt collection of the Special Tax imposed by the Act of February 14, 1859, for the purpose of repairing Bridges and Roads in the District of Kona, Island of Oahu, the following rules and regulations are hereby prescribed in pursuance of the authority conferred by the second section of said Act:

I. The said District of Kona, for the purposes of said Act, is separated into three subdivisions:

1. The first subdivision is bounded on the makai side by the sea, on the Ewa side by the Nuuanu Valley stream, running up said stream to the Bridge at the Reservoir (Wai-pi-ua), thence makai along the Nuuanu Valley road to School street, thence along School street to the base of Punch Bowl Hill, thence along Punch Bowl street to the sea.

2. The second subdivision includes all that part of the District South and East of the above described line from the Bridge in Nuuanu to the sea.

3. The third subdivision includes all that part of the District on the Ewa side of the Nuuanu Valley stream, together with the whole of Nuuanu Valley.

II. William Webster, Esq., is charged with the assessment of the taxes imposed by said Act in the entire District of Kona. In making the same he is authorized to consult the returns of the Collector of said District for 1858, and to obtain in a summary manner, all other information necessary for a just and speedy assessment. He will return his assessment books to this Department in the order of their completion, so that the collection may proceed without unnecessary delay. Such collection, in each subdivision, will be commenced immediately after the return of the assessment book thereof.

III. The following persons are appointed Collectors of such special tax, to wit:

Joseph O. Carter for the first subdivision, William Webster for the second subdivision, and Henry A. Kahana for the third subdivision. They are respectively required to give bond, in conformity with the general law in relation to Collectors of taxes, before entering upon their duties.

IV. All tax payers in the aforesaid District of Kona, when called on, or notified by the proper Collector, as hereinafter provided, are required to make payment of their taxes on or before the 31st day of March next, after which date the Collector is authorized to sue for and recover such taxes as may be in arrear, in pursuance of the 11th section of the Act of June 4, 1855.

V. The said Collectors are severally authorized to demand payment of the aforesaid special tax by notice, as provided in section 10th of the Act of June 4, 1855, or by general advertisement, requiring the tax payers to meet them at convenient points of their respective subdivisions; and a failure to comply with such notice, or the requirements of such advertisement, will be deemed a sufficient cause to subject any tax payer to the penalties imposed by existing laws for non-payment of taxes.

VI. The said Collectors will, in case they find in their respective subdivisions, any taxable inhabitants, not included in the assessment list, ascertain the liability of such person under the aforesaid Act, and require of them the payment of their proper taxes, rendering to this Department a full account, in detail, of the same.

VII. In view of the object of the aforesaid special tax, the said Collectors are respectively required to pay into the treasury, from time to time, the proceeds of their collections, in accordance with the special directions of this Department.

VIII. It shall be the duty of said Collectors, respectively, to make to this Department a final return of taxes collected by them, and a full settlement of their accounts, on or before the first day of May next. They will be allowed a compensation not exceeding ten per cent on the amount of their several collections.

IX. The said Collectors will be governed by the general laws in regard to the collection of taxes, so far as their duties are not specially prescribed by the foregoing rules and regulations.

D. L. GREGG,  
Min. of Finance.

THE WHARF LOTS, which were offered at Public Auction on the 13th inst., not having been disposed of on the day of sale, His Majesty's Government now offer the said lots to the public for Sale or Lease, on private terms.

Applications will be received at this Department for either a Fee Simple Title, or a 50 years Lease, of any of the lots as laid out in the plan submitted to the public on the 13th inst.

No buildings of combustible materials can be erected on any of these lots.

L. KAMEHAMEHA,  
Minister of the Interior.

Interior Office,  
May 14, 1858.

NOTICE is given that the Minister of the Interior has appointed W. L. GREEN, Esq., of Honolulu, as Agent of the Department for the Sale or Lease of the Wharf Lots above advertised.

Oct. 6, 1858.

## WHALEMEN'S LIST.

SPRING SEASON, 1859.  
[Reported for the Polynesian.]

August, bk. Taylor, 390 tons, Sag Harbor, July 57. Arr. Hon. Mar. 1, 1859, 200 wh on board, nothing the season.  
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